

**(c) Moiety**

Any person who shall sue for the sum so paid (in an action of debt) shall recover from the seller the amount so paid, one-half to his own use and the other half to the use of the United States.

(Aug. 16, 1954, ch. 736, 68A Stat. 872.)

## REFERENCES IN TEXT

The internal revenue laws, referred to in subsec. (a), are classified generally to this title.

## CROSS REFERENCES

Jurisdiction of district court of the United States of proceedings for recovery or enforcement of forfeitures, see section 1355 of Title 28, Judiciary and Judicial Procedure.

**§ 7342. Penalty for refusal to permit entry or examination**

Any owner of any building or place, or person having the agency or superintendence of the same, who refuses to admit any officer or employee of the Treasury Department acting under the authority of section 7606 (relating to entry of premises for examination of taxable articles) or refuses to permit him to examine such article or articles, shall, for every such refusal, forfeit \$500.

(Aug. 16, 1954, ch. 736, 68A Stat. 872.)

## CROSS REFERENCES

Authorization for action to recover forfeiture, see section 7401 of this title.

Judicial action to enforce forfeitures, see section 7323 of this title.

Jurisdiction of district court of the United States of proceedings for recovery or enforcement of forfeitures, see section 1355 of Title 28, Judiciary and Judicial Procedure.

## SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 4083, 7606 of this title.

**§ 7343. Definition of term “person”**

The term “person” as used in this chapter includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

(Aug. 16, 1954, ch. 736, 68A Stat. 872.)

**§ 7344. Extended application of penalties relating to officers of the Treasury Department**

All provisions of law imposing fines, penalties, or other punishment for offenses committed by an internal revenue officer or other officer of the Department of the Treasury, or under any agency or office thereof, shall apply to all persons whomsoever, employed, appointed, or acting under the authority of any internal revenue law, or any revenue provision of any law of the United States, when such persons are designated or acting as officers or employees in connection with such law, or are persons having the custody or disposition of any public money.

(Aug. 16, 1954, ch. 736, 68A Stat. 872.)

## REFERENCES IN TEXT

The internal revenue laws, referred to in text, are classified generally to this title.

## CROSS REFERENCES

Acceptance or solicitation of bribe by officer or other person, punishment for, see section 202 of Title 18, Crimes and Criminal Procedure.

Offenses by officers and employees of the United States, see section 7214 of this title.

**CHAPTER 76—JUDICIAL PROCEEDINGS**

Subchapter	Sec. <sup>1</sup>
A. Civil actions by the United States .....	7401
B. Proceedings by Taxpayers and Third Parties .....	7421
C. The Tax Court .....	7441
D. Court review of Tax Court decisions .....	7481
[E. Repealed.]	

## AMENDMENTS

1976—Pub. L. 94-455, title XIX, § 1952(n)(4)(B), Oct. 4, 1976, 90 Stat. 1846, struck out item for subchapter E “Miscellaneous provisions”.

1966—Pub. L. 89-719, title I, § 110(d)(3), Nov. 2, 1966, 80 Stat. 1145, substituted “Taxpayers and Third Parties” for “taxpayers” in item for subchapter B.

## CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in section 7851 of this title.

**Subchapter A—Civil Actions by the United States**

Sec.	
7401.	Authorization.
7402.	Jurisdiction of district courts.
7403.	Action to enforce lien or to subject property to payment of tax.
7404.	Authority to bring civil action for estate taxes.
7405.	Action for recovery of erroneous refunds.
7406.	Disposition of judgments and moneys recovered.
7407.	Action to enjoin income tax return preparers.
7408.	Action to enjoin promoters of abusive tax shelters, etc.
7409.	Action to enjoin flagrant political expenditures of section 501(c)(3) organizations.
7410.	Cross references.

## AMENDMENTS

1987—Pub. L. 100-203, title X, § 10713(a)(2), Dec. 22, 1987, 101 Stat. 1330-469, added item 7409 and redesignated former item 7409 as 7410.

1982—Pub. L. 97-248, title III, § 321(b), Sept. 3, 1982, 96 Stat. 612, added item 7408 and redesignated former item 7408 as 7409.

1976—Pub. L. 94-455, title XII, § 1203(i)(4), Oct. 4, 1976, 90 Stat. 1695, added item 7407 and redesignated former item 7407 as 7408.

**§ 7401. Authorization**

No civil action for the collection or recovery of taxes, or of any fine, penalty, or forfeiture, shall be commenced unless the Secretary authorizes or sanctions the proceedings and the Attorney General or his delegate directs that the action be commenced.

(Aug. 16, 1954, ch. 736, 68A Stat. 873; Oct. 4, 1976, Pub. L. 94-455, title XIX, § 1906(b)(13)(A), 90 Stat. 1834.)

## AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

<sup>1</sup> Section numbers editorially supplied.